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April 02, 2006

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Re: de Leon v. Crawford Central School District et al (No. 05-126E) Subpoena for Income Tax Returns of Claudette de Leon for years 2003, 2004 and 2005

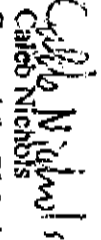
Dear Ms. Heath:

I am in receipt of your letter of March 24, 2006 together with a subpoena calling for the production of Mrs. deLeon's Tax Returns for years 2003, 2004 and 2005.

Unfortunately, the plaintiff must decline to honor your request because it seeks income tax returns which we view as privileged and confidential. Nothing involving the lawsuit initiated by the plaintiff, to date, has put her earning capacity or financial condition in issue. Jorie V. Carnegie Borough D&C 3rd 236 (1980). Copies of federal income tax returns retained by plaintiff are privileged from inspection by Defendants where plaintiff has not placed her earning capacity in issue. McDonald v. Linton's Lunch 10 Pa. D&C 2d 528. Under Pennsylvania Rules of Evidence 402 and 403, a party's financial condition is normally non-disclosable unless it is shown to have unusual relevance to the matter at trial. To date, defendants have made no such showing.

Accordingly, we advise that you withdraw the subpoena. If, however, you seek to enforce it we will request that it be quashed on the grounds that it is overbroad, overreaching, irrelevant and violative of plaintiff's constitutional rights of privacy. (Pa. R.C.P. No. 234.4) Lundersadt v. Pa. House of representative 519 A. 2d 408 (Pa. 1986).

Very truly yours,


Caleb Nichols
Counsel for Plaintiff
Claudette deLeon